




Frequently Asked Questions (FAQ)

Can I use the old RPI record for a replaced property item?

Question: If I have an RPI record for a property item and I replace the property item with a new one, can I use the old RPI record for the new property item?

Answer: No, you cannot use the old RPI record for the new property item. Use the following steps to handle this matter:

Step	Action
1	Mark the old record for delete.
2	Provide a delete reason.
3	Fill out the Disposal Date and Disposal Method fields.
4	Create a new record in the RPI.  New property items have a new depreciation schedule and must be included in the Service's financial Statements. This is done by creating a new record in the RPI.
5	Enter the appropriate data for the newly built property item.  This is necessary because the old property may already be depreciated and the old record has already been excluded from the financial Statements.
	Complete.

How do I treat "overlay" refuges?

Question: Flint Hills is an overlay refuge. The Army Corps of Engineers (ACOE) bought the Refuge and gave it to FWS to manage through a cooperative agreement. We manage and maintain all facilities including roads, bridges, and fences that were either purchased with the land or transferred over to the ACOE when they took control (e.g. the roads and bridges were given to the ACOE by the counties.) The ACOE has never done any maintenance or management of these facilities since the refuge was established. The facilities belong to us but we do not own the land. Should these facilities be recorded in the RPI as transferred, purchased, constructed, donated, or leased?

Answer: Treat an overlay refuge just like another refuge.

- If a property item was there when ACOE gave you the refuge (e.g. a road, building, or office that was already built when transfer occurred), it is **transferred**.
- If the Service purchased the property item after the transfer was completed at a later date (e.g. a convault fuel tank), it is **purchased**.
- If the Service built something after the refuge was transferred (e.g. a shop, office, hiking, trail, paved a road, installed a sign, kiosk or fence), it is **constructed**.
- If the Service received the property item 100% free, it is **donated**.
- If the Service paid to use the property item that is owned by somebody else (e.g. you rent an office space for a satellite office but not through GSA), it is **leased**.

What acquisition type should be used?

Question: If an asset, for example, a water control structure, was built with $\frac{1}{3}$ (one-third) FWS funds, and $\frac{2}{3}$ (two-thirds) Army Corps of Engineers (ACOE) funds, What acquisition type should be used?

Answer: Constructed means that the item was built by or for the Service using Service funds to pay for the construction costs. If the FWS paid anything toward the construction, it is a constructed asset.

What acquisition type should be used?

Question: If an asset was constructed using ACOE funds on our property and we do annual maintenance while they do long term maintenance and there is no documentation or transfer paperwork, what acquisition type should be used?

Answer: The transferred for the acquisition type should be used. Check to see if there was some agreement with the agency of giving you the property when they had finished building it. If no records are available, you may have to do a cost estimate to calculate the replacement cost.

How is the acquisition type supposed to be documented?

Question: Some of the refuges are managing and controlling property and assets through a written cooperative agreement with another entity. How is the acquisition type supposed to be documented? We do not own but do manage, control, repair, maintain, etc. For instance, a county road that we do not actually own but we gravel or grade occasionally.

Answer: Since FWS did not acquire the property, it is not owned by the Service. Use the new acquisition type, “Service managed, not Service owned”. Although you need to track repairs and maintenance made to these properties, finance would not include them in the properties needing accounting treatment. RO should mark these properties as not subject to capitalization using the Capitalization Exclusion field. See *Service managed, not Service owned*, B. Capitalization Exclusion Definitions, Chapter 1- Recording Real Property in the RPI, 29.

Do I include Service owned assets outside my station boundary in the RPI?

Question: Do I include in the RPI Service owned assets outside my station boundary, such as a well or water control structure that my station uses but is outside the station’s boundary and on someone else’s land? What acquisition type should I use for these properties?

Answer: Service assets that are permanent improvements constructed or placed on land not owned by the Service, or where the Service does not have a legal property right may be added to the RPI but they will not be capitalized. Use the “outside boundary” acquisition type. See *Service managed, not Service owned*, B. Capitalization Exclusion Definitions, Chapter 1- Recording Real Property in the RPI, 29.

If the Service does have a legal property right such as a lease, the right to use the land property that it is on, or easement for access, they are considered to be “inside boundary” and another acquisition type should be used (constructed, purchased, etc.) See *B. Capitalization Exclusion Definitions*, Chapter 1- Recording Real Property in the RPI, 29.

Do I list assets in the RPI, owned by the Service, managed by another entity?

Question: Do I list assets in the RPI that are owned by the Service, but managed by another entity? For example, a fish hatchery that is owned by the Service, but operated by a State.

Answer: Assets that are owned by the Service should be recorded in the RPI and considered for capitalization, even though the Service may not be responsible for maintenance of the assets. Use acquisition types, purchased, constructed, etc.

Do I list in the RPI assets that are built on leased land?

Question: Do I list in the RPI assets that are built on leased land? For example, an office building that is constructed by the Service on State land.

Answer: Assets constructed on leased land may require special accounting treatment. The Regional Budget and Finance Officer (BFO) should be consulted for appropriate treatment in the RPI.

What should be used for pistol ranges, landfills,

Question: The DOI asset code list does not identify pistol ranges, landfills, or hazardous chemical sites (requiring clean up). What should be used?

or hazardous chemical sites?

Answer: A landfill is not a real property asset. In fact, it is a liability. There should not be a real property record for it. This is the same for a hazardous chemical spill site. Pistol ranges could be a fortification, or for now, use “None.” This will help us identify the need for new asset types.

What is the DOI asset code for a pesticide storage tank?

Question: Our station has an 8,000 gallon pesticide storage tank, which was transferred as part of a citrus grove. What is the DOI asset code to use for this item?

Answer: For now, use “None.” This will help us identify the need for new asset types.

What should I do with assets that go back to 50 years ago?

Question: With assets like signs and fences that have been on the station since the time of purchase (approximately 50 years ago), there is no documentation or dates for construction and acquisition. What should I do?

Answer: For property that has been on the refuge since purchase, estimate the construction date. Make sure the construction year is before the acquisition date. The acquisition date is when the land was purchased. Mark the Acqwithland field with a “Yes.” The documentation test is to see whether you can prove when the property was acquired, and if it is older than its useful life.

If the realty appraisal for the land purchase did not specifically identify the fences or signs as part of the value in the land purchase, they would be considered incidental to that land purchase and therefore excluded from capitalization.

What should I do with financial information for residences?

Question: We have a number of houses with garages and outbuildings that were donated to USFWS. The original occupants have an agreement allowing them to use these facilities for their lifetime. Many of these structures are on a refuge. USFWS does not maintain these residences at this point (several are currently on the database.) Refuge managers are trying to figure out whether USFWS is responsible for these buildings. What should I do for financial information?

Answer: If they were donated to the FWS, then we need to treat them as any other donated property item. If the Service intends to demolish the structure at the death of the donating individual, then it should be placed on the RPI (with an appropriate acquisition cost or value) and marked in the capitalization exclusion as intended to be demolished. The replacement cost for these should be the cost to demolish the item.

What is “format file/rpi/for piwebprop.htm could not be found” error?

Question: When I try to submit a record in the RPI, I get the following error: “Format file/rpi/forpiwebprop.htm could not be found”.

Answer: This happens if you enter a date in the wrong format. You must enter all the dates in the “mm/dd/yyyy” format. For example: June 30, 2003 is entered as 06/30/2003. The database will not accept “June 30, 2003” in the Date field and it replies by saying the format file forpiwebprop could not be found.

Should we use “does not meet cap” when completed assets do not meet the \$100K threshold?

Question: When assets completed this year with less than the \$100,000 capitalization threshold, should we use the cap exclude “does not meet cap” exclusion or leave it blank?

Answer: DO NOT LEAVE IT BLANK. Enter the cost in a way that the RPI can track the recorded costs. The “does not meet cap threshold” will flag it as excluded for FC.